

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Wabash County Schools (8050)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$3,138,483	\$3,542,897	\$3,578,850	\$4,058,505	29%	15%	13%
	11300 Regular Programs; High School	\$3,581,416	\$4,157,632	\$4,114,472	\$4,738,851	32%	14%	15%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$24,794	\$2,025	\$11,160	n/a	-55%	451%
	12100 2007 Account Code - Gifted and Talented	\$65,038	\$61,206	\$83,377	\$49,022	-25%	-20%	-41%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$55,054	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$149,178	\$396,541	\$380,449	\$428,621	187%	8%	13%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$109,920	\$222,413	\$208,410	\$219,417	100%	-1%	5%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$29,780	\$28,704	\$22,468	n/a	-25%	-22%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$11,907	\$11,653	\$9,507	n/a	-20%	-18%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$35,296	\$34,991	n/a	n/a	-1%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$20,116	\$31,462	\$34,522	n/a	72%	10%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$541,833	\$583,105	\$601,605	\$291,208	-46%	-50%	-52%
	12610 Learning Disability	\$0	\$0	\$0	\$446,577	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$100,717	\$112,576	\$115,255	\$132,877	32%	18%	15%
	12810 Special Education Preschool	\$47,003	\$193,407	\$205,027	\$260,107	453%	34%	27%
	12900 Other Special Programs	\$0	\$48,199	\$12,832	\$11,434	n/a	-76%	-11%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$148	\$651	\$450	\$1,562	> 500%	140%	247%
	14100 Summer School Programs; Elementary	\$53,698	\$85,643	\$83,924	\$72,933	36%	-15%	-13%
	14300 Summer School Programs; High School	\$70,644	\$76,733	\$76,437	\$60,653	-14%	-21%	-21%
	16100 Remediation Testing	\$105,490	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$0	\$85,717	\$77,096	\$74,648	n/a	-13%	-3%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$7,020	\$55,084	\$158,465	\$46,422	> 500%	-16%	-71%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$346,069	\$402,215	\$449,799	\$429,718	24%	7%	-4%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$798,242	\$888,652	\$849,695	\$865,585	8%	-3%	2%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$4,327	\$2,710	\$2,502	n/a	-42%	-8%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$0	\$23,267	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$239,674	\$208,446	\$210,591	\$223,624	-7%	7%	6%
	22230 Library/Media Services; Audiovisual	\$1,039	\$2,379	\$3,898	\$3,066	195%	29%	-21%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$197,641	\$10,121	\$67,460	\$97,636	-51%	> 500%	45%
	24100 Office of The Principal	\$693,140	\$844,150	\$873,298	\$1,039,582	50%	23%	19%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$164,880	\$219,478	\$164,175	\$135,841	-18%	-38%	-17%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$3,424	\$20,194	\$5,083	n/a	48%	-75%
	26497 2007 Account Code - Teachers Retirement Fund	\$369,870	\$415,711	\$683,023	\$284,968	-23%	-31%	-58%
Student Academic Achievement Total		\$10,781,143	\$12,707,304	\$13,130,631	\$14,171,410	31%	12%	8%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$240,627	\$273,626	\$278,410	\$310,386	29%	13%	11%
	21230 Guidance Services; Appraisal Services	\$1,675	\$15,744	\$16,794	\$20,978	> 500%	33%	25%
	21290 Guidance Services; Other Guidance Services	\$417	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$44,548	\$77,468	\$83,962	\$107,627	142%	39%	28%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$232	n/a	n/a	n/a
	21420 Psychological Testing	\$1,898	\$81,027	\$105,792	\$73,943	> 500%	-9%	-30%
	21810 Special Education Administration; Service Area Direction	\$5,350	\$67,009	\$89,434	\$101,192	> 500%	51%	13%
	21890 Special Education Administration; Other Special Education Administration	\$40,656	\$164,649	\$122,509	\$107,420	164%	-35%	-12%
	21990 Other Support Services, Students; Other Student Services	\$0	\$40,310	\$92,788	\$115,471	n/a	186%	24%
	22110 Improvement of Instruction; Service Area Direction	\$45,997	\$68,801	\$56,569	\$74,969	63%	9%	33%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$30,965	\$57,845	\$61,192	\$64,607	109%	12%	6%
	22130 Improvement of Instruction; Instructional Staff Training	\$962	\$1,501	\$897	\$8,646	> 500%	476%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$28,225	\$47,156	\$58,689	n/a	108%	24%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$75,440	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$27,640	\$31,206	\$31,743	\$37,303	35%	20%	18%
	23190 Board of Education; Other Governing Body Services	\$0	\$13,831	\$2,225	\$2,403	n/a	-83%	8%
	23210 Executive Administration; Office of The Superintendent	\$81,389	\$121,639	\$126,941	\$148,515	82%	22%	17%
	23220 Executive Administration; Community Relations	\$0	\$1,000	\$0	\$1,000	n/a	0%	n/a
	23290 Executive Administration; Other Executive Administration Services	\$0	\$1,258	\$2,193	\$2,422	n/a	92%	10%
	24900 Other Support Services, School Administration	\$155,211	\$166,551	\$166,303	\$196,095	26%	18%	18%

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M S D Wabash County Schools (8050)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25750 Personnel Services; Health Services	\$1,282	\$240	\$160	\$0	-100%	-100%	-100%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$210,572	\$132,349	\$68,883	n/a	-67%	-48%
Student Instructional Support Total		\$678,618	\$1,422,501	\$1,417,417	\$1,576,222	132%	11%	11%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$0	\$11,078	\$12,439	\$4,768	n/a	-57%	-62%
	23160 Board of Education; Promotion Expenses	\$983	\$1,178	\$769	\$1,992	103%	69%	159%
	23230 Executive Administration; Staff Relations and Negotiations	\$229	\$0	\$0	\$0	-100%	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$83,705	\$105,090	\$107,444	\$126,725	51%	21%	18%
	25120 Fiscal Services; Service Area Direction	\$22,572	\$31,374	\$33,463	\$40,219	78%	28%	20%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$13,912	\$16,551	\$18,130	\$19,860	43%	20%	10%
	25160 Fiscal Services; Financial Accounting	\$1,860	\$1,801	\$1,801	\$201	-89%	-89%	-89%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$10,322	\$664	\$0	n/a	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$600	\$2,970	\$2,939	\$2,973	396%	0%	1%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$2,934	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$1,156	\$0	\$0	\$0	-100%	n/a	n/a
	25600 Public Information Services	\$636	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$81	\$49	\$56	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$12,746	\$50	\$0	\$0	-100%	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,017,625	\$1,220,445	\$1,192,284	\$1,369,028	35%	12%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,930	\$14,646	\$14,767	\$12,768	-14%	-13%	-14%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$135,131	\$306,816	\$389,280	\$362,794	168%	18%	-7%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$5,066	\$6,474	\$7,867	n/a	55%	22%
	26700 Operation and Maintenance of Plant Services; Insurance	\$58,479	\$133,448	\$109,152	\$98,359	68%	-26%	-10%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$6,750	\$0	\$7,325	n/a	9%	n/a
	27010 Student Transportation; Service Area Direction	\$35,927	\$27,124	\$39,273	\$59,777	66%	120%	52%
	27100 Student Transportation; Vehicle Operation	\$370,635	\$465,304	\$465,052	\$496,027	34%	7%	7%
	27200 Student Transportation; Monitoring Services	\$0	\$93,971	\$82,863	\$75,411	n/a	-20%	-9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$193,271	\$266,904	\$272,337	\$332,394	72%	25%	22%
	27400 Student Transportation; Purchase of School Buses	\$154,899	\$93,305	\$101,004	\$253,681	64%	172%	151%
	27500 Student Transportation; Insurance on Buses	\$24,656	\$25,207	\$25,111	\$33,835	37%	34%	35%
	27700 Student Transportation; Contracted Transportation Services	\$54,371	\$96,952	\$114,923	\$124,828	130%	29%	9%
	27900 Student Transportation; Other Student Transportation Services	\$5,591	\$14,885	\$15,082	\$37,067	> 500%	149%	146%
	27910 Student Transportation; Bus Driver Training	\$3,014	\$2,971	\$4,052	\$3,140	4%	6%	-23%
	31100 Food Services Operations; Service Area Direction	\$9,275	\$10,437	\$11,833	\$13,274	43%	27%	12%
	31200 Food Services Operations; Food Preparation and Dispensing	\$288,024	\$293,756	\$302,382	\$325,971	13%	11%	8%
	31400 Food Services Operations; Food Purchases	\$281,884	\$369,854	\$344,111	\$362,987	29%	-2%	5%
	31900 Other Food Services	\$49,388	\$25,495	\$22,983	\$41,530	-16%	63%	81%
	33400 Athletic Coaches	\$52,154	\$119,618	\$131,521	\$140,134	169%	17%	7%
	33990 Other Community Services; Other	\$9,981	\$12,000	\$8,200	\$8,795	-12%	-27%	7%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$29,200	\$23,487	\$20,000	\$20,000	-32%	-15%	0%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$750	\$500	\$500	\$500	-33%	0%	0%
Overhead and Operational Total		\$2,927,664	\$3,809,404	\$3,850,889	\$4,387,164	50%	15%	14%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$251,079	\$413,849	\$754,341	\$180,734	-28%	-56%	-76%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$144,463	\$12,316	\$330,557	n/a	129%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$7,010	\$8,930	\$28,845	\$5,574	-20%	-38%	-81%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$21,628	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$218,494	\$218,623	\$555,431	n/a	154%	154%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$167,222	\$167,253	\$2,243	n/a	-99%	-99%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$268,388	\$707,460	\$448,471	\$491,824	83%	-30%	10%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$52,882	\$36,935	\$26,125	\$31,487	-40%	-15%	21%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$84,573	\$0	\$0	n/a	-100%	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$345,105	\$352,666	\$346,619	n/a	0%	-2%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,095,265	\$1,082,790	\$1,083,405	\$1,086,451	-1%	0%	0%
	54100 2007 Account Code - Veterans' Memorial Fund	\$13,325	\$0	\$0	\$0	-100%	n/a	n/a

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M S D Wabash County Schools (8050)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 2007 Account Code - Common School Fund	\$188,413	\$96,750	\$99,813	\$44,250	-77%	-54%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$43,125	n/a	n/a	n/a
	54300 2007 Account Code - Civil Aid Bond Obligations	\$0	\$51,945	\$51,341	\$58,355	n/a	12%	14%
Nonoperational Total		\$1,876,362	\$3,358,516	\$3,243,198	\$3,198,280	70%	-5%	-1%
prorated								
	26491 2007 Account Code - PERF	\$189,251	\$158,846	\$271,997	\$106,664	-44%	-33%	-61%
	26492 2007 Account Code - Social Security	\$789,835	\$961,759	\$971,051	\$482,069	-39%	-50%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$29,025	\$46,002	\$26,373	\$37,931	31%	-18%	44%
	26494 2007 Account Code - Group Insurance	\$559,386	\$1,872,907	\$2,047,233	\$1,085,195	94%	-42%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$1,785	\$7,952	\$14,694	\$5,418	204%	-32%	-63%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$226,150	\$235,531	\$103,885	n/a	-54%	-56%
prorated Total		\$1,569,282	\$3,273,616	\$3,566,880	\$1,821,162	16%	-44%	-49%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$12,004,528	\$15,221,946	\$15,852,192	\$15,562,490	30%	2%	-2%	67.3%	62.0%	62.9%	61.9%
Student Instructional Support	\$764,248	\$1,681,242	\$1,695,344	\$1,725,797	126%	3%	2%	4.3%	6.8%	6.7%	6.9%
Overhead and Operational	\$3,187,931	\$4,309,636	\$4,418,281	\$4,667,671	46%	8%	6%	17.9%	17.5%	17.5%	18.6%
Nonoperational	\$1,876,362	\$3,358,516	\$3,243,198	\$3,198,280	70%	-5%	-1%	10.5%	13.7%	12.9%	12.7%
Grand Total	\$17,833,069	\$24,571,340	\$25,209,014	\$25,154,239	41%	2%	0%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	71.6%	68.8%	69.6%	68.7%